

the United Arab  
Emirates.

the country's taxation system



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# PLAN:

- ✓ the index of economic freedom
- ✓ peculiarities of the tax system
- ✓ international tax planning
- ✓ conclusion



# *United Arab Emirates-*

- In particular, taxation in the United Arab Emirates fully eliminates a number of obligatory payments to the budget, which are withdrawn from businesses and private individuals on the territory of the other countries.
- Besides, the legislation of the United Arab Emirates provides for that each of the seven independent Emirates determines its tax policy mostly independently....



# The index of economic freedom

Over the past year, the United Arab Emirates, after the analysis of benefits for business, total tax level / tax payments within the country and the degree of economic freedom, was assigned the 99.9 index.





# PECULIARITIES OF THE TAX SYSTEM

The following taxes are not charged in the  
**United Arab Emirates:**


Taxes on the incomes of the physical persons;  
Corporate taxes;  
Value added tax;  
Income tax;  
Capital-gains tax.

**Imagine No Taxes**

*John Galt*



# International tax planning

An aerial night view of the Dubai skyline, showing numerous illuminated skyscrapers and buildings. The city lights are reflected in the water in the foreground. The sky is a deep blue with some clouds.

Companies and enterprises in Dubai, which possess the status of a tax resident of the UAE, have the opportunity to optimize the taxable base at the international level. Owing to the operation of the bilateral international agreements, which are aimed at avoiding double taxation of business, it is possible to optimize taxation in other countries where the company, registered in the UAE, operates.

*the absence of the barriers to  
the international trade*

*exclusion of the state  
financial control and quoting*





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